

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6740

BILL NUMBER: SB 389

NOTE PREPARED: Jan 29, 2004

BILL AMENDED:

SUBJECT: Tax Court.

FIRST AUTHOR: Sen. Bray

BILL STATUS: As Passed Senate

FIRST SPONSOR:

FUNDS AFFECTED: X GENERAL
DEDICATED
FEDERAL

IMPACT: State

Summary of Legislation: This bill provides that a senior judge may be appointed to serve the Tax Court. (The introduced version of this bill was prepared by the Commission on Courts.)

Effective Date: July 1, 2004.

Explanation of State Expenditures: Any added costs to state expenditures will depend on how often the Tax Court requests assistance from a senior judge and how many days that the Tax Court needs this assistance.

The per diem costs are paid from the budget of the Supreme Court.

Background: Senior judges are individuals who have formerly served as trial court judges in Indiana. They are certified by the Indiana Judicial Nominating Commission and may be appointed if requested by a trial court to assist in a certain number of cases.

A senior judge is entitled to the following compensation:

- \$50 per day for the first 30 days of service in a calendar year;
- \$100 per day from the 31st day up to a maximum of 100 calendar days.

Senior judges also receive reimbursement for mileage and reasonable expenses incurred in performing service as a senior judge, including but not limited to meals and lodging. Senior judges can serve a maximum of 100 days.

Between FY 2001 and 2003, the number of certified senior judges has increased, the requests for

appointments have been stable, but the days of service have increased. The average number of days served per judge has fluctuated.

FY	Number of Certified Judges	Requests for Appointment	Days of Service	Average Days Served
2001	71	323	3,600	51
2002	91	325	3,875	43
2003	89	322	4,258	48

Note: Senior judges are certified by the Qualifications Commission to serve. The number shown represents the pool of available senior judges, but does not necessarily reflect the number of senior judges actually appointed to trial courts to serve or the number of those receiving benefits.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Division of State Court Administration, Indiana Tax Court.

Local Agencies Affected:

Information Sources:

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